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**BEFORE THE  
CALIFORNIA BOARD OF ACCOUNTANCY  
DEPARTMENT OF CONSUMER AFFAIRS  
STATE OF CALIFORNIA**

In the Matter of the Accusation Against:

**DALE ALAN HOPPE**  
P.O. Box 992298  
Redding, California 96099  
Certificate No. CPA 61272

Respondent.

Case No. AC-2007-31

OAH No. 2007080854

**STIPULATED SETTLEMENT AND  
DISCIPLINARY ORDER**

IT IS HEREBY STIPULATED AND AGREED by and between the parties to the  
above-entitled proceedings that the following matters are true:

**PARTIES**

1. Carol Sigmann (Complainant) is the Executive Officer of the California  
Board of Accountancy (Board). Complainant brought this action solely in her official capacity  
and is represented in this matter by Edmund G. Brown Jr., Attorney General of the State of  
California, by Geoffrey S. Allen, Deputy Attorney General.

2. Respondent Dale Alan Hoppes (Respondent) is representing himself in  
this proceeding and has chosen not to exercise his right to be represented by counsel.

3. On or about March 21, 1992, the Board issued Certificate Number CPA  
61272 (Certificate) to Respondent.

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1 force and effect as the originals.

2 **DISCIPLINARY ORDER**

3 In consideration of the foregoing admissions and stipulations, the parties agree  
4 that the Board may, without further notice or formal proceeding, issue and enter the following  
5 Disciplinary Order:

6 IT IS HEREBY ORDERED that the Certificate issued to Respondent Dale Alan  
7 Hoppes is revoked. However, the revocation is stayed and Respondent is placed on probation  
8 for three (3) years on the following terms and conditions.

9 1. **Actual Suspension.** The Certificate issued to Respondent is suspended  
10 for sixty (60) days. During the period of suspension the Respondent shall engage in no activities  
11 for which certification as a Certified Public Accountant or Public Accountant is required as  
12 described in Business and Professions Code, Division 3, Chapter 1, Section 5051.

13 2. **Obey All Laws.** Respondent shall obey all federal, California, other  
14 states' and local laws, including those rules relating to the practice of public accountancy in  
15 California.

16 3. **Submit Written Reports.** Respondent shall submit, within ten (10) days  
17 of completion of the quarter, written reports to the Board on a form obtained from the Board.  
18 The Respondent shall submit, under penalty of perjury, such other written reports, declarations,  
19 and verification of actions as are required. These declarations shall contain statements relative to  
20 Respondent's compliance with all the terms and conditions of probation. Respondent shall  
21 immediately execute all release of information forms as may be required by the Board or its  
22 representatives.

23 4. **Personal Appearances.** Respondent shall, during the period of probation,  
24 appear in person at interviews/meetings as directed by the Board or its designated  
25 representatives, provided such notification is accomplished in a timely manner.

26 5. **Comply With Probation.** Respondent shall fully comply with the terms  
27 and conditions of the probation imposed by the Board and shall cooperate fully with  
28 representatives of the Board of Accountancy in its monitoring and investigation of the

1 Respondent's compliance with probation terms and conditions.

2                   6.     **Practice Investigation.** Respondent shall be subject to, and shall permit,  
3 practice investigation of the Respondent's professional practice. Such a practice investigation  
4 shall be conducted by representatives of the Board, provided notification of such review is  
5 accomplished in a timely manner.

6                   7.     **Comply With Citations.** Respondent shall comply with all final orders  
7 resulting from citations issued by the Board of Accountancy.

8                   8.     **Tolling of Probation For Out-of-State Residence/Practice.** In the event  
9 Respondent should leave California to reside or practice outside this state, Respondent must  
10 notify the Board in writing of the dates of departure and return. Periods of non-California  
11 residency or practice outside the state shall not apply to reduction of the probationary period, or  
12 of any suspension. No obligation imposed herein, including requirements to file written reports,  
13 reimburse the Board costs, or make restitution to consumers, shall be suspended or otherwise  
14 affected by such periods of out-of-state residency or practice except at the written direction of  
15 the Board.

16                   9.     **Violation of Probation.** If Respondent violates probation in any respect,  
17 the Board, after giving Respondent notice and an opportunity to be heard, may revoke probation  
18 and carry out the disciplinary order that was stayed. If an accusation or a petition to revoke  
19 probation is filed against Respondent during probation, the Board shall have continuing  
20 jurisdiction until the matter is final, and the period of probation shall be extended until the matter  
21 is final.

22                   10.    **Completion of Probation.** Upon successful completion of probation,  
23 Respondent's license will be fully restored.

24                   11.    **Ethics Course/Examination.** Respondent shall take and pass with a  
25 score of 90 percent or better a Board approved ethics examination within the first year of  
26 probation.

27                   If Respondent fails to pass said examination within the time period provided or  
28 within two attempts, Respondent shall so notify the Board and shall cease practice until

1 Respondent takes and successfully passes said exam, has submitted proof of same to the Board,  
2 and has been notified by the Board that he may resume practice. Failure to pass the required  
3 examination no later than 100 days prior to the termination of probation shall constitute a  
4 violation of probation.

5 Notwithstanding any other provision of this probation, failure to take and pass  
6 this examination within five years of the effective date of this order constitutes a separate cause  
7 for discipline of Respondent's license.

8 12. **Continuing Education Courses.** Respondent shall complete and provide  
9 proper documentation of completing eighty (80) hours of continuing professional education  
10 courses within the probationary period. This shall be in addition to continuing education  
11 requirements for relicensing.

12 13. **Active License Status.** Respondent shall at all times maintain an active  
13 license status with the Board, including during any period of suspension. If the license is expired  
14 at the time the Board's decision becomes effective, the license must be renewed within 30 days  
15 of the effective date of the decision.

16 14. **Cost Reimbursement.** Respondent shall reimburse the Board four  
17 thousand, two hundred, sixty-seven dollars, forty cents (\$4,267.40) for its investigation and  
18 prosecution costs. The payment shall be made within 30 days of the date the Board's decision is  
19 final.

20 15. **Notification to Clients/Cessation of Practice.** In orders which provide  
21 for a cessation or suspension of practice, Respondent shall comply with procedures provided by  
22 the Board of Accountancy or its designee regarding notification to, and management of, clients.

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ACCEPTANCE

I have carefully read the Stipulated Settlement and Disciplinary Order. I understand the stipulation and the effect it will have on my Certificate. I enter into this Stipulated Settlement and Disciplinary Order voluntarily, knowingly, and intelligently, and agree to be bound by the Decision and Order of the Board.

DATED: 12-6-07

  
DALE ALAN HOPBES  
Respondent


ENDORSEMENT

The foregoing Stipulated Settlement and Disciplinary Order is hereby respectfully submitted for consideration by the Board.

DATED: 12/7/07

EDMUND G. BROWN JR., Attorney General  
of the State of California

ARTHUR D. TAGGART  
Supervising Deputy Attorney General

  
GEOFFREY S. ALLEN  
Deputy Attorney General  
Attorneys for Complainant

DOJ Matter ID: SA2007100375  
10381944.wpd

**BEFORE THE  
CALIFORNIA BOARD OF ACCOUNTANCY  
DEPARTMENT OF CONSUMER AFFAIRS  
STATE OF CALIFORNIA**

In the Matter of the Accusation Against:

DALE ALAN HOPPE  
P.O. Box 992298  
Redding, CA 96099

Certified Public Accountant Certificate No. 61272

Respondent.

Case No. AC-2007-31

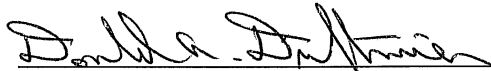
OAH No. 2007080854

**DECISION AND ORDER**

The attached Stipulated Settlement and Disciplinary Order is hereby adopted by the California Board of Accountancy, Department of Consumer Affairs, as its Decision in the above-entitled matter.

This Decision shall become effective on February 24, 2008

It is so ORDERED on January 25, 2008.



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FOR THE CALIFORNIA BOARD OF ACCOUNTANCY  
CALIFORNIA DEPARTMENT OF CONSUMER AFFAIRS

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of the State of California  
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Attorneys for Complainant

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Case No. AC-2007-31

**DALE ALAN HOPPES**  
P.O. Box 992298  
Redding, California 96099  
Certificate No. CPA 61272

OAH No.

**A C C U S A T I O N**

Respondent.

Complainant alleges:

PARTIES

1. Carol Sigmann (Complainant) brings this Accusation solely in her official capacity as the Executive Officer of the California Board of Accountancy (Board).
2. On or about March 21, 1992, the Board issued Certificate Number CPA 61272 (Certificate) to Dale Alan Hoppes (Respondent).

JURISDICTION

3. This Accusation is brought before the Board, under the authority of the following laws. All section references are to the Business and Professions Code unless otherwise indicated.

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1                   4.     Code section 5100 states:

2                   After notice and hearing the board may revoke, suspend, or refuse  
3                   to renew any permit or certificate granted under Article 4 (commencing with  
4                   Section 5070) and Article 5 (commencing with Section 5080), or may censure the  
5                   holder of that permit or certificate for unprofessional conduct that includes, but is  
6                   not limited to, one or any combination of the following causes:

7                   .....

8                   (g) Willful violation of this chapter or any rule or regulation  
9                   promulgated by the board under the authority granted under this chapter.

10                  .....

11                   5.     Code section 5050 states:

12                   (a) Except as provided in subdivision (b) and (c) of this section, in  
13                   subdivision (a) of Section 5054, and in Section 5096.12, no person shall engage in  
14                   the practice of public accountancy in this state unless the person is the holder of a  
15                   valid permit to practice public accountancy issued by the board or a holder of a  
16                   practice privilege pursuant to Article 5.1 (commencing with Section 5096.).

17                   (b) Nothing in this chapter shall prohibit a certified public  
18                   accountant, a public accountant, or a public accounting firm lawfully practicing in  
19                   another state from temporarily practicing in this state incident to practice in  
20                   another state, provided that an individual providing services under this  
21                   subdivision may not solicit California clients, may not assert or imply that the  
22                   individual is licensed to practice public accountancy in California, and may not  
23                   engage in the development, implementation, or marketing to California  
24                   consumers of any abusive tax avoidance transaction, as defined in subdivision (c)  
25                   of Section 19753 of the Revenue and Taxation Code. A firm providing services  
26                   under this subdivision that is not registered to practice public accountancy in  
27                   California may not solicit California clients, may not assert or imply that the firm  
28                   is licensed to practice public accountancy in California, and may not engage in  
the development, implementation, or marketing to California consumers or any  
abusive tax avoidance transaction, as defined in subdivision (c) of Section 19753  
of the Revenue and Taxation Code. This subdivision shall become inoperative on  
January 1, 2011.

(c) Nothing in this chapter shall prohibit a person who holds a  
valid and current license, registration, certificate, permit, or other authority to  
practice public accountancy from a foreign country, and lawfully practicing  
therein, from temporarily engaging in the practice of public accountancy in this  
state incident to an engagement in that country, provided that:

(1) The temporary practice is regulated by the foreign country and  
is performed under accounting or auditing standards of that country.

(2) The person does not hold himself or herself out as being the  
holder of a valid California permit to practice public accountancy or the holder of  
a practice privilege pursuant to Article 5.1 (commencing with Section 5096).

6.     Title 16, California Code of Regulations, section 87, subd. (a) states:

(a) As a condition of active status license renewal, a licensee shall  
complete at least 80 hours of qualifying continuing education as described in  
Section 88 in the two-year period immediately preceding license expiration, and  
meet the reporting requirements specified in subsection (a) of Section 89. A

1 licensee engaged in the practice of public accountancy as defined in Section 5051  
2 of the Business and Professions Code is required to hold a license in active status.  
3 No carryover of continuing education is permitted from one two-year license  
4 renewal period to another.

5 7. Title 16, California Code of Regulations (CCR), section 89, subds. (c) and  
6 (d) state in pertinent part:

7 (c) If continuing education credit for attending a continuing  
8 education course is claimed, the licensee shall obtain and retain for four years  
9 after renewal a certificate of completion or its equivalent disclosing the following  
10 information . . .

11 (d) If continuing education credit is claimed for completing a self-  
12 study course, the licensee shall obtain and retain for four years after renewal a  
13 certificate of completion or its equivalent disclosing the following information . .  
14 ..

15 8. Code section 5107, subd.(a), states:

16 The executive officer of the board may request the administrative  
17 law judge, as part of the proposed decision in a disciplinary proceeding, to direct  
18 any holder of a permit or certificate found to have committed a violation or  
19 violations of this chapter to pay to the board all reasonable costs of investigation  
20 and prosecution of the case, including, but not limited to, attorneys' fees. The  
21 board shall not recover costs incurred at the administrative hearing.

#### 22 FIRST CAUSE FOR DISCIPLINE

##### 23 (PRACTICE WITHOUT PERMIT)

24 9. Respondent is subject to disciplinary action under Code section 5100  
25 subd. (g) in conjunction with Code section 5050 in that Respondent practiced public accountancy  
26 with an expired license. The circumstances are as follows:

27 10. The Certificate expired on November 1, 2002, and was not renewed until  
28 November 27, 2006.

11. During the period of November 1, 2002 to November 26, 2007,  
Respondent practiced public accountancy.

#### 12 SECOND CAUSE FOR DISCIPLINE

##### 13 (FAILURE TO COMPLETE CONTINUING PROFESSIONAL EDUCATION)

14 12. Respondent is subject to disciplinary action under Code section 5100,  
15 subd. (g), in conjunction with Title 16, CCR, section 87 in that Respondent failed to complete his  
16 continuing education requirements. The circumstances are as follows:

1                   13.     For the renewal period of November 1, 2004, to October 31, 2006,  
2 Respondent failed to complete his continuing education requirements.

3                                   THIRD CAUSE FOR DISCIPLINE

4                   (Failure to Retain Continuing Education Certificates)

5                   14.     Respondent is subject to disciplinary action under Code section 5100,  
6 subd. (g), in conjunction with Title 16, CCR, section 89 in that Respondent failed to retain  
7 continuing education certificates. The circumstances are as follows:

8                   15.     For the renewal period of November 1, 2002, to October 31, 2004,  
9 Respondent failed to retain his continuing education course certificates.

10                                   DISCIPLINE CONSIDERATIONS

11                   16.     To determine the degree of discipline, if any, to be imposed on  
12 Respondent, Complainant alleges that on or about September 7, 1999, in a prior action, the  
13 California Board of Accountancy issued Citation Number CT-2000-7 to Respondent based upon  
14 Respondent's violation of Code section 5050 by practicing public accountancy with an expired  
15 license. The Citation ordered Respondent to cease practicing public accounting until he renewed  
16 his license; submit copies of his continuing education certificates for the renewal period of  
17 November 1, 1996 to October 31, 1998; and to pay an administrative fine of one thousand, five  
18 hundred dollars (\$1,500). The Citation is now final and is incorporated by reference as if fully  
19 set forth.

20                                   PRAYER

21                   WHEREFORE, Complainant requests that a hearing be held on the matters herein  
22 alleged, and that following the hearing, the Board issue a decision:

23                   1.     Revoking or suspending or otherwise imposing discipline upon Certificate  
24 Number CPA 61272, issued to Dale Alan Hoppes.

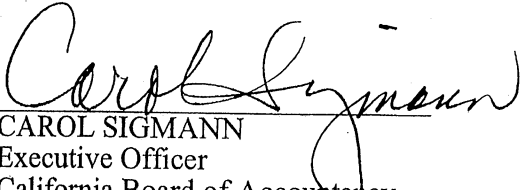
25                   2.     Ordering Dale Alan Hoppes to pay the Board the reasonable costs of the  
26 investigation and enforcement of this case, pursuant to Business and Professions Code section  
27 5107;

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3. Taking such other and further action as deemed necessary and proper.

DATED: July 10, 2007

  
CAROL SIGMANN  
Executive Officer  
California Board of Accountancy  
State of California  
Complainant

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